

YOR920000174

separated from each other,

wherein a material composition of said second gate is independent of a material composition of said isolation layer.

44. (Amended) A transistor comprising:

a channel region;

a first gate on top of said channel region;

a second gate below said channel region;

an isolation layer below said second gate; and

source and drain regions laterally adjacent said channel region,

wherein said source and drain regions are self-aligned with said first gate and said second gate, such that said source and drain regions do not horizontally overlap said first gate or said second gate, and

wherein said first gate and said second gate are electrically separated from each other, and

wherein said channel region includes an extension into said source and drain regions.

45. (Amended) A transistor comprising:

a channel region;

a first gate on top of said channel region;

a second gate below said channel region;

an isolation layer below said second gate; and

source and drain regions laterally adjacent said channel region, said first gate, and said

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*E<sup>2</sup>  
cont*  
second gate,

wherein said first gate and said second gate are electrically separated from each other,

wherein said channel region includes an extension into said source and drain regions.